

Hon.Irshad Hussain, J.

Hon. M.M. Ghildiyal,J.

Heard Sri Khalil Ahmad, learned counsel for the petitioner and Sri J.P.Joshi, learned counsel for the respondent no. 1 and learned Addl. C.S.C. for respondent no. 2.

This is a petition with regard to the recovery of arrears of water tax. Citation and recovery proceedings have been issued against the petitioner.

Learned Additional C.S.C. submitted that the petitioner has a remedy available under the U.P. Water Supply and Sewerage Act, 1975, by preferring an appeal against the recovery as a result of the assessment said to have made earlier.

The contention of the learned counsel for the petitioner is that no assessment was ever made with regard to the deposition of the water tax. This contention may be raised by him before the appellate authority under section 54 of the U.P. Water Supply and Sewerage Act, 1975. Considering the fact that the alternative remedy is available, we do not propose to entertain the petition.

The petition is dismissed accordingly.

(M.M. Ghildiyal,J.)

(Irshad Hussain, J.)

Dt. 22.11.2002

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